

STATE MOTOR FUEL EXCISE TAX RATES

1/24/06 -Revised

Florida, Nebraska, New York, North Carolina and Pennsylvania rates increased effective 1/1/06.

State	Gasoline (cpg)	Diesel (cpg)	Notes
Alabama	18	19	Includes 2-cpg inspection fee. Counties can levy up to 5 cpg with approval of the state legislature. Cities and counties can levy additional tax—rates range from .5 cpg to 4 cpg. An additional 1 cpg UST/AST Trust Fund Environmental Transport Fee is levied at the wholesale level to cover remediation costs.
Alaska	8	8	There is a .06 per gallon tax credit for gasohol used during a mandated control period in a CO non-attainment area. The motor fuel tax rate for marine use is 5 cents/gallon; aviation gas is 4.7 cents/gallon; and jet fuel is 3.2 cents/gallon.
Arizona	18	18	Plus 1 cpg UST tax. Use class vehicles pay an additional 9 cpg on diesel (with an exemption for vehicles under 26,000 gw).
Arkansas	21.5	22.5	Plus .2-cpg environmental assurance fee assessed at the wholesale level for underground storage tank fund.
California	18	18	Other taxes include a 6% state sales tax and 1.25% county, plus additional local sales taxes and 1.2 cpg state UST fee.
Colorado	22	20.5	--
Connecticut*	25	26	Plus 5.8 % gross receipts earnings tax collected at wholesale. Gross receipts earnings tax increased from 5% on 7/1/05 per SB 2000 passed during 2005 special session. Rate will increase from 5.8% to 6.3% on 7/1/06, from 6.3% to 7% on 7/1/07, from 7% to 7.5% on 7/1/08 and from 7.5% to 8.1% on 7/1/13.
Delaware	23	22	An additional .9% gross receipts tax for the state hazardous substance cleanup fund is also assessed at the wholesale level after yearly exclusions are met. (Title 7: 9114)
D.C.	20	20	--
Florida*	14.9	27.9	The gasoline statewide tax is 14.9 cpg which includes sales tax (10.9 cpg) and excise tax (4 cpg). Gasoline sales tax rate increased 0.4 cpg on 1/1/06 with annual change based on CPI. Gasoline 14.9 cpg does not include 2.2 cpg tax/fee for environmental inspection purposes (5 cents per barrel tax for the Water Quality Assurance Trust Fund, 80 cents per barrel for the Inland Protection Trust Fund, 2 cents per barrel for the Coastal Protection Trust Fund, and 1/8 cpg for weights and measures inspection fee). Gasoline 14.9 cpg also does not include taxes varying by counties including the State Comprehensive Enhanced Transportation System Tax (SCETS), which increased 0.2 cpg to 6 cpg (Franklin County is 5 cpg) based on CPI and county local option taxes ranging from minimum 10.0 to maximum 18.0 cpg. Depending on the county, state and federal gasoline taxes vary from 45.5 to 53.5 cpg. The 27.9 cpg for diesel is flat across all Florida counties and includes sales (10.9 cpg), excise (4 cpg), SCETS (6 cpg), and various local option taxes (7 cpg). Based on CPI, the diesel sales tax increased 0.4 cpg and SCETS 0.2 cpg.
Georgia	7.5	7.5	Plus 4% sales tax and local option sales taxes which range from 1% to 4%.
Hawaii	16	16	Plus 4% sales tax and additional county taxes and 0.12-cpg environmental response tax. Effective 4/2/06 state law requires all gasoline sold in the state to contain 10% ethanol. Ethanol-blended gasoline is exempt from the state's 4% excise tax on retail sales.
Idaho	25	25	--
Illinois	19	21.5	Plus 6.25% sales tax and \$0.003 per gallon tax for underground storage tank fund, and other local sales and gasoline taxes. Diesel fuel taxes are 27.5 cpg for commercial highway users.
Indiana	18	16	Plus 6% sales tax and \$0.008 per gallon inspection fee. For diesel, there is an 11-cpg surcharge paid on a quarterly self-reporting basis.
Iowa	20.7	22.5	Plus 1 cpg UST fee. Iowa tax on gasoline is based on percentage of ethanol sales compared to total motor fuel [gasoline] sold. Tax on regular gasoline went to 20.7 cents per gallon 7/1/05. It will remain at 20.7 cents per gallon until 6/30/06. At that time it could change, depending on the percentage of ethanol blended fuel sold. That change will be based on the total sales of ethanol blended fuel for the calendar year 2005. The tax on ethanol blend of 10 % is 19 cpg and the tax on E-85 is 17 cpg.
Kansas	24	26	Plus 1 cpg environmental fee.
Kentucky*	18.5	13.1	Variable based on 9% of the average wholesale price of gasoline with minimum price of \$1.22 or 11 cpg. Wholesale price effective 7/1/05 calculated at 1.34 cpg and therefore variable rate increased 1.1 cpg to 12.1 cpg. Also includes 1.4 cpg fee collected for the underground storage tank fund and 5 cpg supplemental highway user tax. Supplemental highway user tax is 2 cpg for special fuels. Commercial carriers pay surtax via a quarterly report of 2.2 cpg on gasoline and 5.2 cpg on special fuels.

Louisiana	20	20	--
Maine	25.9	27	Plus for gasoline: .07 cpg for Coastal and Inland Water fund, 1.38 cpg for Groundwater Fund and 40 cpg/10,000 gallons for Petroleum Market Share Act. Plus for diesel: .07 cpg for Coastal and Inland Water Fund and .6 cpg for Groundwater Fund. Governor signed legislation in 2002 to index gasoline tax beginning 7/03. Based on indexing, tax increased .7 cpg 7/1/05.
Maryland	23.5	24.25	--
Massachusetts	23.5	23.5	Includes 2.5 cpg UST fund tax. (UST tax increased from .5 cpg on 4/1/03).
Michigan	19	15	Plus 6% sales tax and 0.875 cpg for environmental regulation fee for refined petroleum fund.
Minnesota	20	20	Plus periodic 2 cpg UST cleanup fee at wholesale level which fluctuates depending on the fund balance. UST (Petro-fund) fee currently in effect from 10/1/05 to 1/31/06.
Mississippi	18	18	Plus 0.4 cpg Environmental Protection Fee. In Hancock, Harrison and Jackson counties there is an additional 3 cpg Seawall tax.
Missouri	17	17	Governor signed legislation in 2002 that included removal of the 2008 expiration date of the 6 cpg temporary tax increase adopted by voters in 1992. Does not include additional .05 cpg agriculture inspection fee and .5 cpg transportation load fee.
Montana	27.75	28.5	Includes 0.75-cpg fee assessed at the pump to go toward the state cleanup fund.
Nebraska*	26.1	26.1	Variable -- 12.5-cent base plus 13.6 cpg variable rate. Does not include 0.9-cpg release prevention fee for gasoline and 0.3-cpg release prevention fee for diesel and other fuels. Variable rate increased from 12.8 cpg to 13.6 cpg for the period 1/1/06 through 6/30/06.
Nevada	23	27	Plus up to 10-cpg county tax on gasoline, 0.75-cpg-cleanup fee, and .055 cpg inspection fee.
New Hampshire	18	18	Plus 0.1 cpg for oil pollution control fund, 1.5 cpg for UST cleanup fund, 1 cpg for AST and bulk storage fund. Also 2 cpg for fuel oil and bulk fuel oil storage.
New Jersey	14.5	17.5	Includes 10.5-cpg excise tax plus 4 cpg Petroleum Products Gross Receipts Tax.
New Mexico	17	18	Plus 1 cpg loading fee.
New York	45.77	44.53	Includes 8 cpg excise tax, Petroleum Business Tax of 15.9 cpg for gasoline and 14.15 cpg for diesel (rate increased .7 cpg 1/1/06), a spill tax of 0.3 cent per gallon is collected on gasoline and diesel and a petroleum-testing fee of 0.05 cent per gallon is levied on gasoline (only). Also included, NY charges a statewide volume weighted average sales and use state and county tax of 8% (ranging from 3.25% to 5.75% for county plus 4% state) based on an average price of \$2.69/gallon for gasoline and \$2.76/gallon for diesel. That adds another 21.52 cpg to gasoline and 22.08 cpg for diesel.
North Carolina*	29.9	29.9	Plus 0.25-cpg inspection tax. Rate increased 2.8 cpg 1/1/06. It consists of a 17.5 cpg flat rate plus a variable rate of 12.4 cpg wholesale component based on 7% average wholesale price component based on prices from 4/1/05 and 9/30/05 (the average price for that period was 1.7755 cpg).
North Dakota	23	23	Legislation passed in 2005 (HB 1012) increased state gasoline tax by 2 cpg effective 7/1/05. Also, effective 7/1/05, E85 blends taxed at 1 cent per gallon until \$250,000 grant allocated for ethanol is depleted, then E85 will be taxed at 23 cpg.
Ohio	28	28	Per 2003 legislation, rate increases 6 cpg in 2-year increments. First increase took effect 6/30/03. 7/1/04 rate increased another 2 cpg (to 26 cpg) and 7/1/05, rate increased an additional 2 cpg (to 28 cpg). Surcharge of 3 cpg for commercial vehicles.
Oklahoma	16	13	Plus 1 cpg per gallon UST fee.
Oregon	24	24	Plus additional optional county gasoline (ranging from 1 to 3 cpg) and city gasoline and diesel taxes (ranging from 1 to 5 cpg).
Pennsylvania	32.3	39.2	Includes 1.1 cpg fee on gasoline going into USTs, 19.2 cent per gallon oil company franchise tax on liquid fuels (primarily gasoline) and 26.1 cpg oil company franchise tax on fuels (primarily diesel) and a 12 cpg tax liquid fuels tax rate. Franchise tax based on the average wholesale price of gasoline during a 1-year period and revised on 1/1 annually. Oil franchise tax increased 1.2 cpg for gasoline and 1.7 cpg for diesel on 1/1/06.
Rhode Island	30	30	Includes 3-cpg wholesale distributor tax. Does not include 1 cent per gallon environmental protection regulatory fee for UST program. Tax increased 2 cpg on 7/1/02.
South Carolina	16	16	Plus a 0.25 cpg inspection fee for inspection program and 0.50-cpg environmental fee for UST cleanup. Assessed on all petroleum products at the wholesale level.

South Dakota	22	22	Ethanol is taxed at 20 cents per gallon, E85 and M85 are taxed at 10 cpg.
Tennessee	20	18	Plus 1-cent special petroleum tax for gasoline and .4 cpg environmental assurance fee.
Texas	20	20	--
Utah	24.5	24.5	--
Vermont	20	26	Rate includes 1 cpg license fee for UST fund.
Virginia	17.5	16	Plus 0.6-cpg petroleum storage tank fee and 2% sales tax on motor fuels in localities that are part of the Northern Virginia Transportation District or localities in a transportation district contiguous to that district.
Washington	31	31	Per 2005 legislation (SB 6103) rate increases 3 cpg 7/1/05, another 3 cpg on 7/1/06, 2/cpg on 7/1/07 and 1.5 cpg on 7/1/08. Per legislation passed in 2003, rate increased 5 cpg effective 7/1/03.
West Virginia	20.5	20.5	Plus a 5% variable wholesale tax, presently 6.5 cpg, based on statewide average wholesale price of gasoline with a minimum price of \$1.30 per gallon. Variable wholesale tax increased 1/1/05 from 4.85 cpg to 6.5 cpg.
Wisconsin*	32.9	32.9	Variable -- adjusted annually on 4/1. Rate calculated by multiplying the current rate by an inflation factor (annual change in the consumer price index.) Includes 3-cpg UST fee on gasoline and diesel. Wisconsin lawmakers in 2005 passed legislation to end gasoline tax indexing effective 4/1/07. As of 4/1/06, the 3 cpg UST fee will be reduced by 1 cpg. Meanwhile, the indexing which would take effect on 4/1/06 would increase the tax by .08 cpg but with the offset of the 1 cpg decrease in the UST fee, the gasoline tax will actually decrease 4/1/06 by .02 cpg.
Wyoming	14	14	Includes base rate of 13 cpg plus 1 cpg to the environmental cleanup costs.

* = Variable Tax

cpg = cents per gallon

Note: In addition to the state taxes, federal taxes added are 18.4 cpg for gasoline and 24.4 for diesel.

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